Docket No.: 0171-1120PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Kazuaki SAKAKI et al.

Application No.: 10/500,074 Confirmation No.: 5329

Filed: June 25, 2004 Art Unit: 1793

For: Rare earth element sintered magnet and method

for producing rare earth element sintered magnet

Examiner: J. P. Sheehan

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 10, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.